

# Sales tax tokens are unusual, but not very valuable

By Roger Boye

**T**his week's column answers queries about coins and tokens.

**Q**—We found an odd coin while digging near a building once used as a grocery store. The item, worth 1½ mills, has lettering that reads, "Retailers' Occupation Token" and "State of Illinois Dept. of Finance." What is it?—T.Y., Delavan.

**A**—You've unearthed a token issued by Illinois in 1935 to placate persons angry over the state sales tax. When residents objected to rounding off tax payments to the nearest penny, merchants used the aluminum tokens to make change in fractions of a cent [10 mills equal 1 cent].

By the end of World War II, the tokens fell into disuse as the cost of distributing and collecting them exceeded their face value. The state officially discontinued accepting tax tokens in 1947.

Illinois pieces, as well as similar tokens issued by 11 other states, have only a modest value on today's hobby market. Uncirculated specimens of the item you describe retail for less than 50 cents, testimony to the token's high mintage and widespread circulation.

**Q**—I would like any information you have on the penny that was minted in 1973 with a 1974 date. It was made in either zinc or aluminum.—R.W., South Bend, Ind.

**A**—In late 1973 and early 1974, the government produced 1.5 million Lincoln cents out of aluminum. At that time, copper prices were rising and workers wanted to test their equipment in making a cheaper Lincoln cent.

During coin hearings in Congress, treasury officials distributed several aluminum cents to lawmakers and their staffs. The officials tried later to retrieve all of the test cents they had distributed, but a dozen pieces never turned up, presumably lost by some of the congressmen.

By early 1976, the mint reported it had destroyed all 1.5 million coins, of course minus the missing dozen. To this day, none of those coins has turned up in hobby auctions or in reported coin sales.

**Q**—I got a silver-colored 1983 cent in change, most likely a zinc penny that's missing the copper coating. Is it a rare error coin?—R.E., Chicago.

**A**—No; in fact, it's worth just one cent. The paper-thin copper plating on all 1983 cents can be removed with certain acids, exposing the zinc core and leaving few, if any, telltale signs of tampering.

As researcher and author Alan Herbert says, it is impossible to assign a value to zinc cents missing their copper covering because tricksters can create perfect imitations of genuine error coins made by Uncle Sam.